

Personal Income Tax

Penalties and Fees	R & TC	Waived under Amnesty?
Accuracy related	19164	Yes
Collection Cost Recovery Fee	19254	Yes
Consolidated Fee	19254, 19221- 19222 and Government Code 7174, 27361, 27361.3 and 27361.4	Yes
Converted Fee	19254, 19221- 19222 and Government Code 7174, 27361, 27361.3 and 27361.4	Yes
Delinquent	19131	Yes
Demand/Failure to Furnish Info	19133	Yes
Dishonored payment	19134	Yes
Estimated tax (both PIT and Corp	PIT-19136, Corp-19142	Yes
FE Cost Recovery Fee	19254	Yes
Fees for Service	19591	No
Fraud	19164	Yes
Frivolous appeal	19714	Yes
Frivolous return	19179	Yes
Lien fees	19221- 19222 and Government Code 7174, 27361, 27361.3 and 27361.4	Yes
OSCAR Fees	19254, 19376	Yes
Real estate buyer/seller	18668	No
Real estate escrow company/escrow person	18668	No
Sheriff's fees	19231- 19236	Yes
Storage Fees	19231 - 19236	Yes
Tax preparer penalty/negotiation of taxpayer's check	19169	No
Tax shelter penalties	19772, 19173, 19179(d), 19777, 19774, 19166, 19177, 19773	No
Underpayment penalty	19132	Yes

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Understatement of tax by a tax preparer	19166	No
Under-withholding (form w-4)	19176	No
Various fees associated with property seizures	19236	Yes
Withholding at source	18668	No
Overstatement of property's value or its adjusted basis (accuracy related penalty)	19164	Yes
Substantial understatement of tax liability (accuracy related penalty)	19164	Yes